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Sales-Tax Exemption of Menstrual Health Products

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Position Statement:

Iowa Youth Congress supports the passing of legislation which removes and supplements the luxury sales tax on menstrual products.

Position:

The Iowa General Assembly should pass an exemption of menstrual hygiene products from the sales tax in the state of Iowa. This bill will propose that sanitary napkins, tampons, and menstrual cups be exempted from the 6% state sales tax, as well as from all optional local taxes. This would remove the unfair financial burden on menstruating people within the state of Iowa.

Rationale:

The sales tax on menstrual products is negatively affecting individuals who require menstrual hygiene products, as well as their families when expenses are shared. The average box of tampons, for example, a box of 34 Tampax Pearls, costs approximately \$6.99 without tax. Iowa sales tax would add 49 cents per box (up to 7% of the total price). The average menstruating person has approximately 450 periods in their lifetime, which would equal roughly \$220 paid solely from the tampon tax in their lifetime.

While this might not seem like a large amount of money to some individuals, this can be a financial burden for low-income homes. Around 2/3 of low-income women cannot afford menstrual products at least once a year. This proves how much of a burden the tampon tax is, as not being able to afford the necessary supplies for at least 1/12 of their total menstruating time can quickly become a financial and social burden by taking individuals away from their schooling and jobs.

No matter the price, taxing menstrual products places an unfair burden on women, others who menstruate, and their families. Menstrual products are an absolute necessity for people who menstruate, which is about half of the population. The implementation of a “luxury tax” on these products completely disregards this reality and should be removed and replaced.

Recommended Action:

The Iowa Youth Congress encourages the Iowa General Assembly to implement legislation that eliminates the 6% state-tax plus local option tax on tampons, sanitary pads, and menstrual cups.

In order to offset the little loss in revenue generated from the sales tax (\$4,603,305, or about 0.002% of the annual state budget), we propose slight taxation increases on legislator-selected items. For example, the Common Cents Tax Reform Act implemented a less than 1.5 cents per serving tax increase on all liquors under 100-proof, which generated enough revenue to match that lost by eliminating the sales tax on menstrual products. Another option might be to add sales tax on vapor products, as there is no federal tax on them currently and their use has been known to lead to health concerns.

Legislators may decide which luxury items may best be taxed at a slightly higher rate in order to alleviate this unequal financial burden.

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